

U.S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-14

April 23, 1956

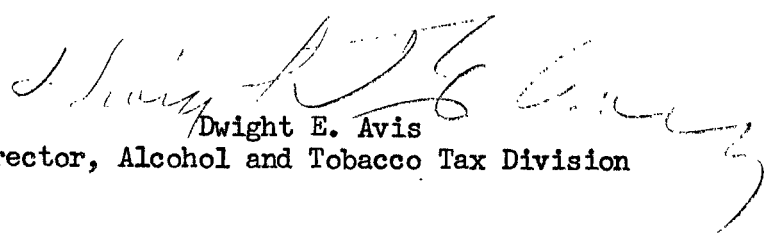
Amendment of Parts 221 and 225 Relating to Brandy
in Tank Cars and Tank Trucks

Proprietors of fruit distilleries,
internal revenue bonded warehouses,
and others concerned:

1. The purpose of this circular is to provide information relative to Treasury Decision 6171 which was approved April 19, 1956, effective April 25, 1956.

2. This Treasury decision amends the regulations in 26 CFR Parts 221 and 225 by removing any restriction against the transportation of brandy by pipeline, tank car, or tank truck from producing distilleries to internal revenue bonded warehouses for deposit in tanks and the subsequent drawing of such brandy into barrels or other packages. The amendments will permit transportation at distillation proof and the reduction in proof prior to drawing into packages at the warehouse, and provide for the addition of caramel coloring to brandy in storage tanks in bonded warehouses in the same manner as such coloring is added to brandy at fruit distilleries.

3. Inquiries relative to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner, alcohol and tobacco tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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